

1 BILL NO. R-75-12-08

2 RESOLUTION NO. R- 75-75.

3 A RESOLUTION approving a new  
4 chart of accounts for the Ledger  
Accounts of the City of Fort Wayne.

5 WHEREAS, it has been determined that the  
6 accounting function of the Civil City of Fort Wayne,  
7 Indiana, can be more efficiently performed by means of  
8 electronic data processing; and

9 WHEREAS, a standardized chart of accounts is  
10 necessary to convert the present accounting system to  
11 electronic data processing; and

12 WHEREAS, a new standardized chart of accounts  
13 has been developed to cover all of the various departments  
14 of the Civil City of Fort Wayne.

15 NOW THEREFORE, BE IT RESOLVED BY THE COMMON  
16 COUNCIL OF THE CITY OF FORT WAYNE, INDIANA:

17 That the following chart of accounts is hereby  
18 approved, ratified, and is to be implemented for the 1976  
19 Budgets of the various Departments of the Civil City of  
20 Fort Wayne, Indiana.

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*Vivian A. Schmidt*

APPROVED AS TO FORM  
AND LEGALITY.

*[Signature]*  
CITY ATTORNEY

CITY CHART OF ACCOUNTS  
OTHER AND REVENUE

OTHER

001 - Miscellaneous  
002 - Corrections  
003 - Transfers  
004 - Investments  
005 - Insurance Claims  
009 - Balanced Budget

REVENUE

011 - Property Tax  
012 - Intangible Tax, Banks  
013 - License Excise Tax  
014 - State Excise Tax  
015 - State Alcoholic Beverage Gallonage Tax  
016 - Cigarette Tax  
017 - Transfer from City Utility  
021 - Penalties for Violations of City Ordinances  
022 - Bicycle Licenses  
023 - Bowling Alley Licenses  
024 - Junk Dealer Licenses  
025 - Peddler Licenses  
026 - Pool Hall Licenses  
027 - Taxi Licenses  
028 - Theater Licenses  
029 - Miscellaneous Licenses  
030 - Zoning Permits  
031 - Street Cut Permits  
041 - Street Engineering - Federal Funds  
042 - Civil Defense - Federal Funds  
043 - Street Engineering - Local Road & Street  
044 - Traffic Engineering - Local Road & Street  
045 - State Motor Vehicle Highway Distributions  
046 - Revenue Sharing Distributions  
047 - Other Federal Distributions  
048 - Other State Distributions  
049 - Other Local Governmental Distributions  
061 - Garage Revenues  
062 - City Scales  
063 - Dog Pound Receipts  
064 - Fine Arts Parking Plaza Revenue  
065 - Collections  
066 - Miscellaneous Revenue  
067 - Signal Maintenance  
068 - Repair of Damages  
069 - Rental of City Property  
081 - Interest Income  
082 - Refunds and Reimbursements  
083 - Weed Cutting Reimbursement  
084 - Municipal Code Books  
085 - Housing Authority

CITY CHART OF ACCOUNTS  
EXPENDITURES

1. SERVICES PERSONAL

- 111 - Salaries and Wages, Regular
- 121 - Salaries and Wages, Temporary
- 122 - Adult Guards
- 123 - Cadet Pay
- 131 - Vacation Pay
- 132 - Holiday Pay
- 133 - Sick Pay
- 134 - Shift Differential
- 135 - Educational Incentive

2. SERVICES CONTRACTUAL

- 211 - Freight, Express and Drayage
- 212 - Postage
- 213 - Traveling Expenses
- 214 - Telephone and Telegraph
- 215 - Council Travel
- 220 - Utilities
- 221 - Electric Current
- 222 - Gas
- 223 - Heat
- 224 - Water
- 225 - Sewage
- 226 - Public Lighting Power
- 230 - Instruction
- 231 - Promotional Exams
- 241 - Printing, Other than Office Supplies
- 242 - Publication of Legal Notices
- 243 - Photography and Blueprinting
- 251 - Repair of Buildings and Structures
- 252 - Repair of Equipment
- 253 - Ground and Surface Repair
- 261 - Garage Services
- 262 - Garbage Collection
- 263 - Pest Control Service
- 264 - Appraisals and Inspections
- 265 - Construction
- 266 - Demolition
- 267 - Consultant Services
- 268 - Medical Services
- 269 - Legal Services
- 270 - Personnel Services
- 271 - Recreational Services
- 272 - Janitorial and Laundry Services
- 292 - Public Relations
- 293 - Community Affairs
- 294 - Election Expenses
- 295 - Three Rivers Festival
- 296 - Bicentennial Commission
- 297 - Allen County Council on Aging
- 298 - Municipal Reference Library

CITY CHART OF ACCOUNTS  
EXPENDITURES

3. SUPPLIES

311 - Coal  
312 - Fuel Oil  
313 - Bottled Gas  
314 - Ice  
321 - Gasoline  
322 - Oil  
323 - Tires and Tubes  
324 - Other Garage and Motor Supplies  
331 - Household Laundry and Cleaning  
332 - Medical, Surgical and Dental  
333 - Other Institutional and Medical Supplies  
361 - Official Records  
362 - Stationery and Printing  
363 - Other Office Supplies  
370 - Other Supplies  
371 - Food  
372 - Landscaping and Greenhouse  
373 - Laboratory Supplies  
374 - Recreation Supplies

4. MATERIALS

410 - Building Materials  
421 - Gravel  
422 - Sand  
423 - Cement  
424 - Bituminous Materials  
425 - Tile  
426 - Paint  
430 - Repair Parts  
440 - Other Materials

5. CURRENT CHARGES

510 - Insurance  
520 - Rents  
521 - Machine Rentals  
522 - Other Rentals  
530 - Refunds, Awards and Indemnities  
531 - Pensions to Current Retirees  
532 - Pensions to Retirees becoming eligible during year  
533 - Pension to Dependents of Retirees  
534 - Death Benefits  
540 - Clothing Allowance  
550 - Subscriptions and Dues  
560 - Premiums on Official Bonds  
571 - Licenses  
581 - Investigation

6. CURRENT OBLIGATIONS

610 - Interest  
620 - Retirement and Social Security - City's Share  
621 - Taxes  
630 - Grants and Subsidies  
651 - Relocation  
661 - Statutory Aid to Other Agencies

CITY CHART OF ACCOUNTS  
EXPENDITURES

7. PROPERTIES

711 - Buildings and Fixed Equipment  
712 - Other Structures  
713 - Ground and Surface Improvements  
721 - Furniture and Fixtures  
722 - Motor Equipment  
725 - Office Equipment  
726 - Other Equipment  
730 - Land

8. DEBT PAYMENT

810 - Payment of Principal  
820 - Payment of Interest  
830 - Paying Agent Fees

CITY CHART OF ACCOUNTS  
INVESTMENTS

9. INVESTMENTS

910 - General Fund Invested  
912 - Utilities - Electric Fund Invested  
913 - Utilities - Water Fund Invested  
914 - Utilities - Sewer Fund Invested  
919 - Ceta Fund Invested  
920 - Aviation Fund Invested  
921 - Park General Fund Invested  
922 - Park Trust Fund Invested  
924 - Harvester Drain Storm Relief Fund Invested  
928 - Motor Vehicle Highway Fund Invested  
929 - Parking Meters Fund Invested  
930 - Sewer Relief Fund Invested  
932 - Parking Garage Fund Invested  
933 - Public Lighting Fund Invested  
934 - Revenue Sharing Trust Fund Invested  
935 - Open Space Program Fund Invested  
938 - Local Road and Street Fund Invested  
940 - Fire Pension Fund Invested  
941 - Police Pension Fund Invested  
942 - Sanitary Officer's Pension Fund Invested  
944 - Redevelopment District Capital Fund Invested  
945 - Cumulative Capital Improvement Fund Invested  
954 - Fort Wayne Firefighting Fund Invested  
955 - Park Cumulative Building Fund Invested  
957 - Indiana Suburban Sewers Fund Invested  
960 - Omnibus Crime Control Fund Invested  
961 - Emergency Medical Service Fund Invested  
978 - Inner City Storm Relief Project Fund Invested  
980 - 1975 Street Bond Fund Invested

Read the first time in full and on motion by \_\_\_\_\_, seconded by \_\_\_\_\_, and duly adopted, read the second time by title and referred to the Committee on \_\_\_\_\_ (and the City Plan Commission for recommendation) and Public Hearing to be held after due legal notice, at the Council Chambers, City-County Building, Fort Wayne, Indiana, on \_\_\_\_\_, the \_\_\_\_\_ day of \_\_\_\_\_, 197\_\_\_\_\_, at \_\_\_\_\_ o'clock P.M., E.S.T.

Date: \_\_\_\_\_ CITY CLERK

Read the third time in full and on motion by I. Schmitt, seconded by Hinga, and duly adopted, placed on its passage. Passed (~~lost~~) by the following vote:

	AYES	NAYS	ABSTAINED	ABSENT	TO-WIT
TOTAL VOTES	<u>9</u>	<u>0</u>			
BURNS	✓				
HINGA	✓				
<del>Hunter</del> KRAUS	✓				
MOSES	✓				
NUCKOLS	✓				
SCHMIDT, D.	✓				
SCHMIDT, V.	✓				
STIER	✓				
TALARICO	✓				

DATE: 12-9-75 Charles W. Westerman  
CITY CLERK

Passed and adopted by the Common Council of the City of Fort Wayne, Indiana, as (~~Zoning Map~~) (~~General~~) (~~Annexation~~) (~~Special~~) (~~Appropriation~~) Ordinance (Resolution) No. 18-15-75 on the 9th day of December, 1975.

ATTEST: (SEAL) James Stier  
Charles W. Westerman PRESIDENT OFFICER  
CITY CLERK

Presented to and by the Mayor of the City of Fort Wayne, Indiana, on the 10th day of December, 1975, at the hour of 11:00 o'clock A. M., E.S.T.

Charles W. Westerman  
CITY CLERK

Approved and signed by me this 10th day of December, 1975, at the hour of 2:00 o'clock P. M., E.S.T.

Lawrence J. Lipe  
MAYOR

Admn. Appr. \_\_\_\_\_

DIGEST SHEET

TITLE OF ORDINANCE Q-75-12-08

DEPARTMENT REQUESTING ORDINANCE Controller

SYNOPSIS OF ORDINANCE A resolution approving a new standardized chart  
of accounts for the Fort Wayne Civil City Departments so that  
a computerized bookkeeping system may be implemented for 1976.

EFFECT OF PASSAGE Enables implementation of a an improved EDP  
accounting system for the Civil City

EFFECT OF NON-PASSAGE \_\_\_\_\_

MONEY INVOLVED (Direct Costs, Expenditures, Savings) None

ASSIGNED TO COMMITTEE (J.N.) Finance PR.

DATE SUBMITTED: \_\_\_\_\_